

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16202500300000</div> <div>City Clerk</div> <div>PO Box 396</div> <div>Dallas Center, IA 50063-0396</div>			
CITY OF <u>Dallas Center</u> , IOWA					
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		792,715		792,715	779,253
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		792,715		792,715	779,253
Delinquent property taxes		0		0	
TIF revenues		68,942		68,942	69,000
Other city taxes		0	0	0	10,787
Licenses and permits		24,907	0	24,907	9,550
Use of money and property		6,794	4,280	11,074	3,751
Intergovernmental		603,323	0	603,323	555,860
Charges for fees and service		283,991	633,619	917,610	860,750
Special assessments		1,037	0	1,037	300
Miscellaneous		85,700	0	85,700	60,800
Other financing sources		228,466	1,000	229,466	180,902
Total revenues and other sources		2,095,875	638,899	2,734,774	2,530,953
Expenditures and Other Financing Uses					
Public safety		288,370	0	288,370	261,652
Public works		845,623	0	845,623	437,354
Health and social services		15	0	15	3,700
Culture and recreation		278,398	0	278,398	355,083
Community and economic development		25,919	0	25,919	51,613
General government		148,125	0	148,125	156,986
Debt service		246,932	0	246,932	245,211
Capital projects		0	0	0	516,276
Total governmental activities expenditures		1,833,382	0	1,833,382	2,027,875
Business type activities		0	513,817	513,817	714,814
Total ALL expenditures		1,833,382	513,817	2,347,199	2,742,689
Other financing uses, including transfers out		191,623	37,843	229,466	288,902
Total ALL expenditures/And other financing uses		2,025,005	551,660	2,576,665	3,031,591
Excess revenues and other sources over (Under) Expenditures/And other financing uses		70,870	87,239	158,109	-500,638
Beginning fund balance July 1, 2012		1,296,039	517,819	1,813,858	1,749,364
Ending fund balance June 30, 2013		1,366,909	605,058	1,971,967	1,248,726
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 1,406,788	Other long-term debt		\$ 0
Revenue debt		\$ 1,165,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 265,212			
			General obligation debt limit		\$ 5,075,816
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			09/26/13		
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Cindy Riesselman			515	992-3725	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF Dallas Center			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	495,615	167,445		129,655			792,715			792,715	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	495,615	167,445			129,655	0	0	792,715		T01	792,715	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	495,615	167,445			129,655	0	0	792,715			792,715	6
7	TIF revenues			68,942				68,942		T01	68,942	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes							0		T09	0	14	
15	TOTAL OTHER CITY TAXES	0	0	0	0	0	0	0	0		0	15	
16	Section B - LICENSES AND PERMITS	24,907						24,907		T29	24,907	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	1,057	461	37	122	302	41	2,020	1,030	U20	3,050	18	
19	Rents and royalties	4,774						4,774	3,250	U40	8,024	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	5,831	461	37	122	302	41	6,794	4,280		11,074	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Dallas Center			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		155,428					155,428		C46	155,428	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	975						975		C89	975	49
50	Iowa Department of Transportation					400,000		400,000		C89	400,000	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Enrich Iowa	1,261						1,261		C89	1,261	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,236	155,428	0	0	400,000	0	557,664	0		557,664	60
61												61
62	Local grants and reimbursements											62
63	County contributions	3,699				5,000		8,699			8,699	63
64	Library service	17,050						17,050		D89	17,050	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	18,910						18,910		D89	18,910	66
67	Trees Please Grant	1,000						1,000		D89	1,000	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	40,659	0	0	0	5,000	0	45,659	0		45,659	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	42,895	155,428	0	0	405,000	0	603,323	0		603,323	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	351,232	A91	351,232	73
74	Sewer							0	257,196	A8Ø	257,196	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	230,908						230,908		A81	230,908	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Dallas Center			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	25,191	A80	25,191	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	51,514						51,514		A61	51,514	100
101	Animal control charges	1,569						1,569		A89	1,569	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	283,991	0	0	0	0	0	283,991	633,619		917,610	104
105												105
106	Section F - SPECIAL ASSESSMENTS		1,037					1,037		U01	1,037	106
107	Section G - MISCELLANEOUS											107
108	Contributions	3,437	64,415			1,050		68,902		U99	68,902	108
109	Deposits and sales/fuel tax refunds	2,638						2,638		U99	2,638	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	5,146						5,146		U30	5,146	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	9,014						9,014			9,014	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	20,235	64,415	0	0	1,050	0	85,700	0		85,700	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Dallas Center					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	873,474	388,786	68,979	129,777	406,352	41	1,867,409	637,899		2,505,308	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	16,159	4,000		71,886	92,289		184,334	1,000		185,334	127
128	<i>Internal TIF loans and transfers in</i>				44,132			44,132			44,132	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	16,159	4,000	0	116,018	92,289	0	228,466	1,000		229,466	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	889,633	392,786	68,979	245,795	498,641	41	2,095,875	638,899		2,734,774	132
133												133
134	Beginning fund balance July 1, 2012	663,725	373,174	19,649	10,118	200,056	29,317	1,296,039	517,819		1,813,858	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	1,553,358	765,960	88,628	255,913	698,697	29,358	3,391,914	1,156,718		4,548,632	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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153												153
154												154
155												155
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF Dallas Center			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	131,473	52,909					184,382		E62	184,382	2
3	Purchase of land and equipment					30,046		30,046		G62	30,046	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	48,368	5,893					54,261		E24	54,261	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	19,579						19,579		E66	19,579	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	102						102		E32	102	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	199,522	58,802	0	0	30,046	0	288,370			288,370	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF Dallas Center			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	47,265	58,427			272		105,964		E44	105,964	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction					378,767		378,767		F44	378,767	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		23,683					23,683		E44	23,683	48
49	Traffic control safety — Current operation		1,227					1,227		E44	1,227	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		10,252					10,252		E44	10,252	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation					28,238		28,238		E44	28,238	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	210,412	7,541					217,953		E81	217,953	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	40,552	9,520					50,072		E89	50,072	65
66	Purchase of land and equipment					29,467		29,467		G89	29,467	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	298,229	110,650	0	0	436,744	0	845,623			845,623	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Dallas Center			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	15						15		E32	15	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	15	0	0	0	0	0	15			15	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Dallas Center			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	95,756	37,992					133,748		E52	133,748	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	42,898	6,656					49,554		E61	49,554	127
128	Purchase of land and equipment					15,281		15,281		G61	15,281	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	52,212	6,412			6,583	2,556	67,763		E61	67,763	130
131	Purchase of land and equipment					12,052		12,052		G61	12,052	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	190,866	51,060	0	0	33,916	2,556	278,398			278,398	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation			5,355				5,355		E89	5,355	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	20,399						20,399		E89	20,399	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	165						165		E29	165	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	20,564	0	5,355	0	0	0	25,919			25,919	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Dallas Center			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	14,797	437					15,234		E29	15,234	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	51,119	24,130					75,249		E23	75,249	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	23,401		270				23,671		E25	23,671	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	11,634						11,634		E31	11,634	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	16,580						16,580		E89	16,580	171
172	Other general government — Current operation	5,757						5,757		E89	5,757	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	123,288	24,567	270	0	0	0	148,125			148,125	176
177	Section G — DEBT SERVICE				245,961	971		246,932			246,932	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	245,961	971	0	246,932			246,932	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	832,484	245,079	5,625	245,961	501,677	2,556	1,833,382			1,833,382	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Dallas Center			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								205,273	E91	205,273	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								130,619	E80	130,619	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								2,323	E80	2,323	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Dallas Center					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								175,602		175,602	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								513,817		513,817	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	832,484	245,079	5,625	245,961	501,677	2,556	1,833,382	513,817		2,347,199	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	59,289	88,202					147,491	37,843		185,334	255
256	Internal TIF loans/repayments and transfers out			44,132				44,132			44,132	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	59,289	88,202	44,132	0	0	0	191,623	37,843		229,466	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	891,773	333,281	49,757	245,961	501,677	2,556	2,025,005	551,660		2,576,665	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						22,000	22,000			22,000	263
264	Restricted		277,715	38,871		61,857		378,443			378,443	264
265	Committed		6,568		9,952			16,520			16,520	265
266	Assigned		148,396			135,163		283,559			283,559	266
267	Unassigned	661,585					4,802	666,387			666,387	267
268	Total Governmental	661,585	432,679	38,871	9,952	197,020	26,802	1,366,909			1,366,909	268
269	Proprietary								605,058		605,058	269
270	Total ending fund balance June 30, 2013	661,585	432,679	38,871	9,952	197,020	26,802	1,366,909	605,058		1,971,967	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,553,358	765,960	88,628	255,913	698,697	29,358	3,391,914	1,156,718		4,548,632	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Dallas Center

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	439,652	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 862,000	29U \$ 0	39U \$ 77,000	49U \$	49U \$	49U \$ 785,000	49U \$	I91 \$ 27,303
2. Sewer utility	19U 434,000	29U 0	39U 54,000	49U	49U	49U 380,000	49U	I89 15,150
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 105,000	29U	39U	49U 34,650	49U 70,350	49U	49U	I89 4,175
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. General Obligation	1,716,000	0	184,000	1,337,138	194,862			55,473
Burnett	19U	29U	39U	49U	49U	49U	49U	I89
10. Charitable	35,000			35,000				973
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	3,152,000	0	315,000	1,406,788	265,212	1,165,000	0	103,074

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	101,516,326	x .05 = \$	5,075,816

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$	\$		1,971,967	1,971,967
	REMARKS				

V98